

### Right to Appeal to the Ottawa Hills Tax Commissioner

Adjustments to your tax return resulting in additional tax due or denial of full or partial refunds may be eligible for appeal by requesting an assessment (written finding). An assessment, as defined in Ohio Revised Code 718.01(PP), is a written determination or written finding by the Village Tax Commissioner as to whether the adjustments made by the tax office correctly applied ORC 718 and Ottawa Hills Income Tax Ordinance 2015-10. Adjustments correcting math errors, or application of the tax laws mentioned above are not automatically moved to the assessment level. However, certain issues may be eligible for assessment, and then for further appeals to the Local Board of Tax Review. Note also that correctly applied penalties, interest and fees are under the Tax Administrator's authority per ORC 718.27(E) and VOH Ordinance 2015-10 Section 10(F), and are not appealable to the Village Tax Commissioner for assessment.

A taxpayer, who believes that tax office adjustments are not in compliance, **may request an assessment** on the tax balance due or denial of refund. All appeals to the Village Tax Commissioner for a written finding must comply with the following:

Request must be in writing,  
Request must state the reason the adjustment is deemed to be incorrect or unlawful,  
Request must be filed within the three (3) year statute of limitation per ORC 718.12,  
Request must be addressed to: Ottawa Hills Tax Commissioner  
2125 Richards Rd.  
Ottawa Hills OH 43606

### Right to Appeal to Local Board of Tax Review

In compliance with ORC 718, Village of Ottawa Hills taxpayers with assessments subject to the Ottawa Hills Tax Ordinance 2015-10 who disagree with the Tax Commissioner's **written finding or written determination** have the right to appeal to the Village's Local Board of Tax Review. All appeals must comply with the following:

Appeal must be in writing,  
Appeal must state the reason the adjustment is deemed to be incorrect or unlawful,  
Appeal must be filed within sixty (60) days after receipt of the **written finding**, and  
Appeal must be addressed to: Ottawa Hills Tax Review Board  
C/O Tax Administrator  
2125 Richards Rd.  
Ottawa Hills OH 43606

Upon receipt of a written appeal to the Tax Review Board, a hearing will be scheduled to be held within sixty (60) days. Notification of hearing date, location and time will be sent by ordinary mail. Should the taxpayer require additional time, such request must be submitted to the Tax Administrator to the above address at least five (5) working days before the scheduled hearing. The taxpayer may appear before the board and be represented by an attorney, accountant, or other representative. The taxpayer has the right to waive the hearing and choose instead to let the Board render its decision on the writings submitted by the Commissioner and Appellant (taxpayer). The Tax Review Board will make a Final Determination on the appeal within ninety (90) days after the Board's final hearing; copies of the Final Determination will be sent to all parties to the appeal by ordinary mail within fifteen (15) days after issuance. The taxpayer and the Tax Commissioner both have the right to appeal the Final Determination by the Ottawa Hills Tax Review Board pursuant to Section 5717.011 of the Ohio Revised Code.